

Article - Tax - General

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§11-502.1.

(a) Each marketplace facilitator shall complete, under oath, and file with the Comptroller a sales and use tax return:

(1) on or before the 20th day of the month that follows the month in which a marketplace seller makes any retail sale or sale for use through the marketplace facilitator; and

(2) for other periods and on other dates that the Comptroller specifies by regulation, including periods in which a marketplace seller does not make any retail sale or sale for use through the marketplace facilitator.

(b) A return shall state, for the period that the return covers:

(1) for a marketplace facilitator facilitating a retail sale or a sale for use:

(i) the marketplace facilitator's gross revenues from the sales of marketplace sellers that the marketplace facilitator has facilitated and delivered in the State;

(ii) the taxable price of sales of those marketplace sellers on which the sales and use tax is computed; and

(iii) the sales and use tax due; and

(2) for a marketplace facilitator facilitating a sale for use:

(i) the total value of the tangible personal property or taxable service sold by marketplace sellers the use of which became subject to the sales and use tax; and

(ii) the sales and use tax due.

(c) If the Comptroller approves, a marketplace facilitator engaging in more than one business in which the marketplace facilitator facilitates retail sales or sales for use may file a consolidated return covering the activities of the businesses.

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